CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 86647 of 2024

(Arising out of Order-in-Original No. 323/2023-24/Commr/NS-V/CAC/JNCH dated 29.03.2024 passed by the Commissioner of Customs (NS-V), Nhava Sheva)

M/s Larsen and Toubro Ltd. **.... Appellant**
L&T House, N.M. Marg, Ballard Estate,
Mumbai – 400 001

Versus

Commissioner of Customs (NS-V), Nhava Sheva **.... Respondent**
Jawaharlal Nehru Custom House, Nhava Sheva,
Uran, Raigad, Maharashtra – 400 707

APPEARANCE:

Shri Ramnath Prabhu a/w Shri Akshit Malhotra, Advocates for the Appellant

Shri Dinesh Nanal, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/87025/2025

Date of Hearing: 19.11.2025

Date of Decision: 19.11.2025

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. Classification of the imported goods i.e. "Battery operated Ultrasonic/Electromagnetic Automatic Meter Reading (AMR) water meters" is the subject matter of the present dispute. The appellant had claimed the classification of the said goods under Customs Tariff Item (CTI) 9026 10 10 as "Flow meters", as against the classification claimed by the Department under CTI 9028 20 00 as "Liquid supply meters". The Bill of Entry filed by the self-same appellant before the Commissioner of Customs, Air Cargo

Complex, Sahar, Mumbai with regard to change in classification of the goods came up for hearing before the Tribunal and the Tribunal vide Final Order No. A/85701/2025 dated 16.04.2025 has upheld the classification of the said product under CTI 9026 1010. The said final order of the Tribunal dated 16.04.2025 was appealed against by Revenue before the Hon'ble Supreme Court, which was disposed of vide Order dated 13.08.2025 in dismissing the Civil Appeal filed by Revenue. Thus, the classification issue arising out of the said imported goods is no more *res integra*, in view of the settled position of law enunciated by the Hon'ble Supreme Court.

3. Therefore, we do not find any merits in the impugned order, insofar as it has confirmed the adjudged demands on the appellants, holding the classification of the subject goods under CTI 9028 2000. Accordingly, the impugned order is set aside and the appeal is allowed in favour of the appellant.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

(M.M. PARTHIBAN)
MEMBER (TECHNICAL)

Sinha